REGISTERED No. M. 4631

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. II] Trivandrum, Wednesday, 24th July 1957 [No. 80

NOTIFICATION.

No. LA.4-985|57. *Dated, 24th July 1957.*

The following Bill together with the Statement of Objects and Reasons, is published, as ordered by the Speaker under Rule 73 of the Rules of Procedure and Conduct of Business in this Assembly.

Legislature Secretariat,
Trivandrum.

V. KRISHNAMOORTHI,
Secretary, Legislative Assembly.

L. A. Bill No. 23 of 1957.

THE KERALA RE-ENACTING BILL, 1957

A

BILL

to re-enact certain enactments.

Preamble.—WHEREAS the President of India had under Article 356 of the Constitution, declared by Proclamation dated 23rd March, 1956, that the powers of the Legislature of the former State of Travancore-Cochin shall be exercisable by or under the authority of Parliament;

AND WHEREAS the Parliament had under the Travancore-Cochin State Legislature (Delegation of Powers) Act, 1956, conferred on the President the powers of the Legislature of the said State to make laws;

AND WHEREAS in pursuance of the said powers, the President enacted the laws mentioned in the Schedule;

AND WHEREAS the said Proclamation has ceased to operate;

AND WHEREAS under clause (2) of Article 357 of the Constitution, the laws mentioned in the Schedule will cease to have effect on the expiration of a period of one year after the said Proclamation has ceased to operate, unless sooner repealed or re-enacted by Act of the appropriate Legislature;

AND WHEREAS it is expedient to re-enact the said laws with suitable modifications;

BE it enacted in the Eighth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Kerala Re-enacting Act, 1957.

(2) It shall come into force at once.

2. *Re-enactment of Acts.*—The Acts specified in the Schedule are hereby re-enacted with the modifications specified in section 3 and in the fourth column of the Schedule.

3. *Modifications to the Acts.*—(1) The words "Enacted by the President in the Seventh Year of the Republic of India" occurring before the long title of the Acts specified in the Schedule shall be omitted.

(2) The words beginning with "In exercise of the powers" and ending with "the President is pleased to enact as follows:—" occurring before section 1 of the Acts specified in the Schedule shall be omitted.

THE SCHEDULE

(*See* Section 2)

Year.	Number.	Short title.	Modifications
1956	I	The Travancore-Cochin State Aid to Industries (Amendment) Act, 1956	Before Section 1, the following shall be inserted, namely:— "*Preamble.*—Whereas it is expedient to amend the Travancore-Cochin State Aid to Industries Act, 1952, for the purposes hereinafter appearing; Be it enacted as follows :—"
1956	III	The Travancore-Cochin Indebted Agriculturists Relief Act, 1956	Before Section 1, the following shall be inserted, namely :— "*Preamble.*—Whereas it is expedient to give relief to indebted agriculturists in the State of Travancore-Cochin ; Be it enacted as follows :—"
1956	VII	The Travancore-Cochin Irrigation Act, 1956	1. Before Section 1, the following shall be inserted namely :— "*Preamble.*—Where it is expedient to provide for the construction, repair and maintenance of irrigation works, the conservation and distribution of water for purposes of irrigation and the levy of betterment contribution and water cess ; Be it enacted as follows :—" 2. After Section 40, the following shall be inserted as Section 41, namely :— "41. *Procedure on failure to contribute cost or labour for work to be done by joint labour.*—(1) Whenever, by local custom or for other good reason, any work for purposes of agriculture should be done by the joint labour or cost of the proprietors of all the lands benefited by such work, if any such proprietor fails or neglects to do his share of the work or contribute his share of the cost or labour, it shall be lawful for the Collector, or any officer specially authorised by the Government in this behalf, on the application of a reasonable number of proprietors interested in such work or injured by such failure or neglect, to investigate the matter and pass such order

Year.	Number	Short title.	Modifications.
			as he deems fit and he may by such order also direct the defaulting proprietor to execute any portion of the work or pay any portion of the cost of the work. If the order directs that the defaulting proprietor shall execute a portion of the work, it shall distinctly specify the portion of the work to be executed, the time within which it should be done and the estimated cost of such work. On the defaulting proprietor refusing or failing to execute the work within the time prescribed in the order, the cost of the work may be recovered from such defaulter as arrears of land revenue and the work executed under the orders of the Collector or such officer as aforesaid.
			(2) Notwithstanding anything contained in sub-section (1), it shall be lawful for any of the proprietors to do the work or to contribute the cost or labour, which the defaulting proprietor or proprietors should have done or contributed, and, in case he has so done or contributed after giving notice to the defaulting proprietor or proprietors, he may apply to the Collector, or any officer specially authorised by the Government in this behalf, to order the defaulting prporietor or proprietors to compensate him for the reasonable cost or labour incurred by him. The Collector, or such other officer, may there upon give notice to the defaulting proprietor or proprietors, hear him if he appears and make such other investigations as he thinks necessary and order the defaulting proprietor or proprietors to pay a sum of money as would be, in the opinion of the Collector or such other officer sufficient compensation for such reasonable cost or labour.
			(3) (a) Any aggrieved party may appeal to the Government or to any officer specially authorised by the Government in this behalf by notifi-

Year.	Number	Short title.	Modifications.
1956	VII	Travancore-Cochin. Irrigation Act 1956	cation in the Gazette against any order passed by the Collector or other officer under sub-section (1) or sub-section (2), provided that such appeal is preferred within such time as may be prescribed by the Government and the Government or such other officer, as the case may be, may thereupon pass such orders as it or he thinks are just and reasonable after giving notice to the opposite party and hearing him if he appears. (*b*) It shall be lawful for the Government to revise any order of the Collector or other officer made under this section and pass such orders as are in their opinion just and reasonable. (4) Any sum of money ordered to be paid under the provisions of this section may also be recovered from the defaulting proprietor as arrears of land revenue and the amount so recovered paid to the party entitled to it. *Illustration.*—The putting up of ring bunds or draining of water in *punja padams* in Kuttanad are works contemplated in this section." 3. The existing sections 41, 42 and 43 shall be renumbered as Sections 42, 43 and 44, respectively.
1956	VIII	The Travancore-Cochin Interpretation and General Clauses (Amendment) Act, 1956	Before Section 1, the following shall be inserted, namely:— "*Preamble.*—Whereas it is expedient to amend the Travancore-Cochin Interpretation and General Clauses Act, 1125, for the purposes hereinafter appearing; Be it enacted as follows:—"
1956	IX	The Municipal (Amendment) Act, 1956	Before Section 1, the following shall be inserted, namely:— "*Preamble.*—Whereas it is expedient further to amend the Trivandrum City Municipal Act, the Travancore-District Municipalities Act, 1116 and the Cochin Municipal Act, XVIII of 1113, for the purposes hereinafter appearing; Be it enacted as follows:—"

STATEMENT OF OBJECTS AND REASONS

During the time when the administration of Travancore-Cochin had been assumed by the President, the President enacted certain laws for that State by virtue of the powers conferred on him by the Parliament by the Travancore-Cochin State Legislature (Delegation of Powers) Act, 1956. Under Article 357(2) of the Constitution, the laws thus enacted by the President will cease to have effect on the expiration of a period of one year after the end of the President's rule, unless sooner repealed or re-enacted by Acts of the appropriate legislature. Unified legislations are being sponsored in respect of most of the President's Acts and therefore their re-enactment has not become necessary. The Bill seeks to re-enact the remaining President's Acts.

V. R. KRISHNA IYER.

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THE TRAVANCORE-COCHIN AGRICULTURAL INCOME TAX (AMENDMENT) BILL, 1957.

(Report of the Select Committee)

The Select Committee to which the Travancore-Cochin Agricultural Income Tax (Amendment) Bill, 1957 was referred have considered the Bill clause by clause and now submit their report with the Bill as reported by the Committee annexed thereto.

2. The Bill was published as a Gazette Extraordinary dated the 14th July 1957.

3. The Bill was introduced in the Legislative Assembly on 18th July 1957 and the motion for reference to a Select Committee was adopted on 23rd July 1957.

4. The Committee has made the following changes in the Bill.

i. *Clause 1.*—The Committee consider that for the proper levy and collection of the tax the Act has to be brought into force from 1-4-1957. Necessary changes have been made in sub-clause (2) of this clause.

ii. *Clause 2.*—It is considered by the Committee that a Hindu undivided family should be defined so as to take in a family governed by the Madras Namboodiri Act, 1932 and also the definition of 'Company' contained in clause (h) of section 2 of the Travancore-Cochin Agricultural Income Tax Act, 1950 may be suitably modified in view of the enactment of the Indian Companies Act, 1956.

Necessary amendments have been effected to caluse 2 for these purposes.

iii. *Clause 13.*—The Committee feel that the rate of Super tax payable by the Companies are somewhat high. They consider that some reduction may be made in these rates. Accordingly suitable modifications to these rates have been made in Part II B of the Schedule.

C. ACHUTHA MENON,
Chairman of the Select Committee.

THE TRAVANCORE-COCHIN AGRICULTURAL INCOME TAX (AMENDMENT) BILL, 1957.

(As reported by the Select Committee)

[Words sidelined or underlined indicate the amendments suggested by the Committee]

A

BILL

to amend the Travancore-Cochin Agricultural Income-tax Act, 1950.

Preamble. WHEREAS it is deemed necessary further to amend the Travancore-Cochin Agricultural Income-tax Act, 1950, for the purposes hereinafter appearing;

BE it enacted in the Eighth Year of the Republic of India as follows:—

1. **Short title and commencement.** (1) This Act may be called the Travancore-Cochin Agricultural Income-tax (Amendment) Act, 1957.

(2) It shall be deemed to have come into force on the 1st day of April, 1957.

2. **Amendment of Long Title and Preamble.** In the Long Title and Preamble of the Travancore-Cochin Agricultural Income-tax Act, 1950 (hereinafter referred to as the principal Act), for the words "State of Travancore-Cochin", the words "State of Kerala" shall be substituted.

3. **Amendment of section 1.** In section 1 of the principal Act,—

(i) in sub-section (1), for the words "Travancore-Cochin Agricultural Income-tax Act", the words "Agricultural Income-tax Act" shall be substituted;

(ii) for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) It extends to the whole of the State of Kerala."

4. **Amendment of section 2.** In section 2 of the principal Act,—

(i) for clause (h), the following clause shall be substituted, namely:—

'(h) "Company" means a company as defined in section 3 of the Companies Act, 1956 (Central Act 1 of 1956);

(ii) after clause (k), the following new clause shall be inserted, namely:—

'(kk) "Hindu undivided family" includes a family governed by the Madras Nambudiri Act, 1932 (Madras Act XXI of 1933);

(iii) in clause (m), for the words "a Marumakkattayam tarwad", the words "an Aliyasantana family or branch, a Marumakkattayam tarwad" shall be substituted;

(iv) for clause (r), the following clause shall be substituted, namely:—

" 'State' means the State of Kerala."

5. **Amendment of section 3.** In sub-section (3) of section 3 of the principal Act, for the words "Marumakkattayam tarwad", the words "Aliyasantana family or branch or Marumakkattayam tarwad" shall be substituted.

6. **Amendment of section 10.** In clauses (a) and (e) of section 10 of the principal Act, for the words "Marumakkattayam tarwad", the words "Aliyasantana family or branch or Marumakkattayam tarwad" shall be substituted.

7. **Amendment of section 21.** In sub-section (1) of section 21 of the principal Act, for the words "Marumakkattayam tarwad", the words "Aliyasantana family or branch, Marumakkattayam tarwad" shall be substituted.

8. **Amendment of section 29.** In sub-sections (1) and (3) of section 29 of the principal Act, for the words "Marumakkattayam tarwad", the words "Aliyasantana family or branch or Marumakkattayam tarwad" shall be substituted.

9. **Amendment of section 42.** In section 42 of the principal Act, for the words "Marumakkattayam tarwad", the words "Aliyasantana family or branch or Marumakkattayam tarwad" shall be substituted.

10. **Amendment of section 56.** In section 56 of the principal Act, for the words "Marumakkattayam tarwad", the words "Aliyasantana family or branch or Marumakkattayam tarwad" shall be substituted.

11. **Amendment of section 57.** In section 57 of the principal Act, for the words "Marumakkattayam tarwad", the words "Aliyasantana family or branch or Marumakkattayam tarwad" shall be substituted.

12. **Amendment of section 64.** In sub-section (2) of section 64 of the Principal Act, for the words "Marumakkattayam tarwad", the words "Aliyasantana family or branch or Marumakkattayam tarwad" shall be substituted.

13. **Amendment of Schedule.** For the existing Schedule to the principal Act, the following Schedule shall be substituted, namely:—

"SCHEDULE

PART I.

(*See Section 3*)

Rates of Agricultural Income-tax.

		Rate.
1.	On the first Rs. 1,500 of the total agricultural income ..	Nil.
2.	On the next Rs. 3,500 of the total agricultural income ..	Five naye paise in the rupee.
3.	On the next Rs. 5,000 of the total agricultural income ..	Eleven naye paise in the rupee.
4.	On the next Rs. 5,000 of the total agricultural income ..	Eighteen naye paise in the rupee.
5.	On the balance of the total agricultural income ..	Twenty-five naye paise in the rupee:

Provided that no agricultural income-tax shall be payable on a total agricultural income which is less than three thousand rupees.

The limit referred to in the above proviso shall be Rs. 6,000 in the case of every Hindu undivided family or an Aliyasantana family or branch or a Marumakkathayam tarwad including a Nambudiri family or a family like that of the Moothathu or any other class governed by the law applicable to Nambudiries, which satisfies as at the end of the previous year the condition that it consists of at least five members:

Provided further that—

(1) the agricultural income-tax payable shall in no case exceed one-half of the amount by which the total agricultural income exceeds three thousand rupees or six thousand rupees, as the case may be;

(2) in the case of every company agricultural income-tax shall be charged at the maximum rate on the whole of the total agricultural income.

PART II

(*See Section 56*)

RATES OF SUPER-TAX.

A. In the case of every individual, Hindu undivided family, or an Alisasantana family or branch or undivided Marumakkathayam tarwad, unregistered firm and other association of persons, not being a case to which paragraph B applies:—

		Rate.
1.	On the first Rs. 25,000 of the total agricultural income.	Nil.
2.	On the next Rs. 15,000 of the total agricultural income	Twelve naye paise in the rupee.
3.	On the next Rs. 15,000 of the total agricultural income	Sixteen naye paise in the rupee.
4.	On the next Rs. 15,000 of the total agricultural income	Twenty-two naye paise in the rupee.
5.	On the next Rs. 15,000 of the total agricultural income	Twenty-eight naye paise in the rupee.
6.	On the next Rs. 15,000 of the total agricultural income	Thirty-four naye paise in the rupee.
7.	On the balance of the total agricultural income	Forty-one naye paise in the rupee.

B. IN THE CASE OF EVERY COMPANY—

1.	Up to the first Rs. 1 lakh of the total agricultural income	Twelve naye paise in the rupee.
2.	On the next Rs. 2 lakhs of the total agricultural income	Nineteen naye paise in the rupee.
3.	On the next Rs. 7 lakhs of the total agricultural income	Twenty-five naye paise in the rupee.
4.	On the next Rs. 10 lakhs of the total agricultural income	Thirty-one naye paise in the rupee.
5.	On the balance of the total agricultural income	Thirty-seven naye paise in the rupee.

14. **Removal of difficulties.** If any difficulty arises in giving effect to the provisions of the principal Act or any rule or order issued under that Act in any area to which the principal Act has been extended by section 3, Government may by order, make such provisions or give such directions as appear to them to be necessary for the removal of the difficulty.

15. **Repeal.** The Madras Plantations Agricultural Income-tax Act, 1955, as in force in the Malabar District referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956, is hereby repealed.

V. KRISHNAMOORTHI,
Secretary,
Legislative Assembly.

Gazette Extraordinary No. 79, dated 24th July 1957.

THE TRAVANCORE-COCHIN GENERAL SALES TAX (AMENDMENT) BILL, 1957

Report of the Select Committee.

The Select Committee to which the Travancore-Cochin General Sales Tax (Amendment) Bill, 1957 was referred have considered the Bill clause by clause and now submit their report with the Bill as reported by the Committee annexed thereto.

2. The Bill was published as a Gazette Extraordinary dated 19th July 1957.

3. The Bill was introduced in the Legislative Assembly on 23rd April 1957 and the motion for reference to a Select Committee was adopted on the 23rd July 1957.

4. The Committee consider that the sale of cashew and its kernels, and cardamom should also be brought under the single point levy of tax. Accordingly cashew and its kernels, and cardamom have been inserted as items 37 and 38 in Schedule I and the existing items 37 and 38 have been renumbered as items 39 and 40 respectively.

C. ACHUTHA MENON,
Chairman of the Select Committee.

THE TRAVANCORE-COCHIN GENERAL SALES TAX (AMENDMENT) BILL, 1957.

(As reported by the Select Committee)

A

BILL

further to amend the Travancore-Cochin General Sales Tax Act, 1125.

Preamble.—WHEREAS it is expedient further to amend the Travancore-Cochin General Sales Tax Act, 1125, for the purpose of extending the provisions thereof to the whole State of Kerala and for certain other purposes hereinafter appearing;

BE it enacted in the Eighth Year of the Republic of India as follows:—

1. **Short title and commencement.**—(1) This Act may be called the Travancore-Cochin General Sales Tax (Amendment) Act, 1957.

(2) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. **Amendment of Preamble, Act XI of 1125.**—In the Preamble to the Travancore-Cochin General Sales Tax Act, 1125 (Act XI of 1125), hereinafter referred to as the principal Act for the words "State of Travancore-Cochin" the words "State of Kerala" shall be substituted.

3. **Amendment of Section 1, Act XI of 1125.**—In Section 1 of the principal Act—

(i) in sub-section (1), for the words "Travancore-Cochin General Sales Tax Act" the words "General Sales Tax Act" shall be substituted.

(ii) for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) It extends to the whole of the State of Kerala".

4. **Amendment of Section 2, Act XI of 1125.**—In Section 2 of the principal Act—

(i) in clause (a), the word "Cinchona" shall be omitted;

(ii) in clause (J), in Explanation (2), for the words 'State of Travancore-Cochin' wherever they occur, the word "State" shall be substituted;

(iii) after clause (J), the following clause shall be inserted as clause (j-1) and the existing clause (jj) shall be re-lettered as (j-2) :—

"(j-1) 'State' means the State of Kerala;"

5. **Substitution of new section for Section 2 B, Act XI of 1125.**—For Section 2 B of the principal Act, the following section shall be substituted, namely:—

"2B. **Appointment of Deputy Commissioners of Sales Tax.**—The Government may appoint one or more Deputy Commissioners of Sales Tax for the purpose of performing the functions conferred on the Deputy Commissioner by or under this Act. The Deputy Commissioner or Deputy Commissioners so appointed shall perform such functions within such local limits as the Government may assign to them".

6. **Amendment of Section 3, Act XI of 1125.**—In Section 3 of the principal Act—

(i) in sub-section (1), for clause (b), the following clause shall be substituted, namely:—

"(b) the tax shall be calculated at the rates specified in column (3) of Schedule I for every rupee in the turnover relating to the goods noted against them in column (2) thereof and at the rate of two naye paise for every rupee in the turnover relating to all other goods."

(ii) in sub-section (2), for items (i) to (xi) the following shall be substituted, namely:—

"(i) Cloth (other than cloth woven on handlooms whether of silk, artificial silk, wool, flax or any other material) which is not made wholly of cotton	Eight naye paise.
(ii) Cotton cloth (other than cloth woven on handlooms) which is either fine or superfine.	Eight naye paise.

Explanation I.—In this item fine or superfine cotton cloth shall mean cloth classified as fine, or superfine under the Cotton Textiles (Control) Order, 1948, or in case there is no such classification or that order does not apply, such cloth as the Government may, by general or special order, declare to be fine or superfine for the purpose of levy of tax under this item and such declaration may be made to take effect from such date as may be specified therein.

Explanation II.—In the case of cloth which has not been marked as fine or as superfine in pursuance of a notification under the Cotton Textiles (Control) Order, 1948, the burden of proving that the cloth is not liable to the levy of tax under this item shall be on the seller.

(iii) All hosiery goods other than those made wholly of cotton	Eight naye paise."

7. **Amendment of Section 4, Act XI of 1125.**—In Section 4 of the principal Act, the following words and figures shall be added at the end, namely:—

"or the Opium Act, 1878 (Central Act I of 1878)."

8. **Amendment of Section 5, Act XI of 1125.**—In Section 5 of the principal Act—

(i) clauses (ii), (iv) and (v) shall be omitted;

(ii) for clause (vii), the following clause shall be substituted, namely:—

"(vii) the sale of goods specified in column (2) of Schedule I shall be liable to tax under Section 3, sub-section (1), only at such single point in the series of sales by successive dealers as may be specified by the Government by notification in the Gazette."

9. **Amendment of Section 6, Act XI of 1125.**—In clause (a) of sub-section (2) of Section 6 of the principal Act, for the words "State of Travancore-Cochin", the word "State" shall be substituted.

10. **Amendment of Section 8, Act XI of 1125.**—In Section 8 of the principal Act, for the words "State of Travancore-Cochin" the word "State" shall be substituted.

11. **Amendment of Section 18, Act XI of 1125.**—In Section 18 of the principal Act, for the words "State of Travancore-Cochin" wherever they occur the word "State" shall be substituted.

12. **Amendment of Section 24, Act XI of 1125.**—In Section 24 of the principal Act, in clause (d) of sub-section (2), for the words "State of Travancore-Cochin" the word "State" shall be substituted.

13. **Amendment of Section 26, Act XI of 1125.**—In Section 26 of the principal Act—

(i) in sub-clause (i) of clause (a) of sub-section (1), for the words "State of Travancore-Cochin" the word "State" shall be substituted;

(ii) in clause (b) of sub-section (1) the words "except in so far as Parliament may by law otherwise provide" shall be omitted;

(iii) sub-section (2) shall be omitted.

14. **Insertion of new Section 26A in Act XI of 1125.**—After Section 26 of the principal Act, the following Section shall be inserted as Section 26A:—

"26A. **Transitory provisions.**—(1) In the application of this Act to the Malabar District referred to in sub-section (2) of Section 5 of the States Reorganisation Act, 1956 during the financial year ending with 31st March 1958, the provisions of this Act shall be subject to the provisions contained in Schedule II.

(2) The Government may from time to time by notification in the Gazette add to, alter or cancel Schedule II.

15. **Amendment of Section 27, Act XI of 1125.**—Section 27 of the principal Act shall be re-numbered as sub-section (1) of that section and after sub-section (1) as so re-numbered, the following sub-sections shall be inserted, namely:—

"(2) The Madras General Sales Tax Act, 1939 (Act IX of 1939), the Madras Tobacco (Taxation of Sales and Registration) Act, 1953 (Act IV of 1953) and the Madras Sales of Motor Spirit Taxation Act, 1939 (Act VI of 1939) as in force in the Malabar District referred to in sub-section (2) of Section 5 of the States Reorganisation Act, 1956, are hereby repealed.

(3) Section 21A of the Madras Prohibition Act 1937 (Act X of 1937) as in force in the Malabar District referred to in sub-section (2) of Section 5 of the States Reorganisation Act, 1956, shall be omitted."

16. **Insertion of Schedules.**—After Section 27 of the principal Act, the following Schedules shall be inserted:—

SCHEDULE I

[*See Section* 3 (1) (*b*)]

Sl. No. (1)	*Description of goods* (2)	*Rate of tax for every rupee in the turnover relating to such goods* (3)
		Naye paise
1	Spirits, wines and liquors	25
2	Tobacco other than Beedi tobacco, (suka)	15
3	Petrol	15
4	Motor spirit other than petrol	8
5	Sugar	6
6	Motor vehicles including motor cars, motor taxi cars, motor cycles and cycle combinations, motor scooters, motorettes, motor omnibuses, motor vans and motor lorries Chassis of motor vehicles Component parts of motor vehicles Articles (including rubber and other tyres and tubes and batteries) adapted for use as parts and accessories of motor vehicles not being such articles as are ordinarily also used for other purposes than as parts or accessories of motor vehicles	6
7	Refrigerators, air conditioning plants, component parts of refrigerators, or air conditioning plants	6
8	Radio, gramophones, component parts of radio gramophones	6
9	Cement	5
10	Tea	5
11	Coffee	5
12	Kerosene	4
13	Beedi Tobacco (suka)	4

Sl. No. (1)	Description of goods (2)	Rate of tax for every rupee in the turnover relating to such goods (3)
		Naye pais
14	All electrical goods, instruments, apparatus and appliances including fans and lighting bulbs, electrical earthenware and porcelain and all other accessories ..	4
15	All clocks, time-pieces and watches and parts thereof ..	4
16	Any pen, pencil, or pen and pencil set, sold for twenty rupees or more ..	4
17	Wireless reception instruments and apparatus and component parts thereof including all electrical valves, accumulators, amplifiers and loud-speakers, which are not specially designed for purposes other than wireless reception ..	4
18	(a) Cinematographic, photographic and other cameras, projectors and enlargers, lenses and other parts and accessories to such cameras, projectors and enlargers, and films, plates, paper and cloth required for use therewith ..	4
	(b) Binoculars and opera glasses ..	4
19	Precious stones namely diamonds, emralds, rubies, real pearls and saphires, synthetic or artificial precious stone, pearls artificial or cultured ..	4
20	Chemical fertilisers including bone-meal ..	2
21	Fire wood ..	2
22	Rubber ..	2
23	Hides and skins whether in a raw or dressed state ..	2
24	Cotton including kapas and cotton yarn other than handspun yarn and all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise ..	1
25	Bullion and specie ..	1/2
26	Pepper ..	4
27	Ginger ..	4
28	Lemongrass oil ..	4
29	Turmeric ..	4
30	Arecanut ..	4
31	Nuxvomica ..	4
32	Tamarind ..	4
33	Laurel oil ..	4
34	Kacholam ..	4
35	Cocoanut ..	4
36	Copra ..	4
37	Cashew and its Kernels ..	4
38	Cardamom ..	4
39	Coir including coir products ..	2
40	Aloe yarn including its products ..	2

SCHEDULE II.

TRANSITORY PROVISIONS

(See section 26A)

1. Every registration effected and every licence issued under the Madras General Sales Tax Act, 1939 or the rules made thereunder in their application to the Malabar District referred to in sub-section (2) of section 5 of the States Re-organisation Act, 1956 (hereinafter referred to as the Malabar area), and in force at the commencement of the Travancore-Cochin General Sales Tax (Amendment) Act, 1957 shall be deemed to have been effected or issued under this Act or the rules made thereunder.

2. In calculating the total turnover for the financial year ending with 31st March 1958 of a dealer in the Malabar area for purposes of sub-section (3) of section 3 of this Act, the turnover of the dealer, under the Madras General Sales Tax Act, 1939 up to the commencement of the Travancore-Cochin General Sales Tax (Amendment) Act, 1957, shall also be taken into account.

3. The retail dealers in motor spirit in the Malabar area shall be liable to tax in respect of the transactions relating to the motor spirit which is in their possession, control or custody at the commencement of the Travancore-Cochin General Sales Tax (Amendment) Act, 1957 at the rate specified in Schedule I applicable to such motor spirit, notwithstanding anything contained in this Act or the rules thereunder.

V. KRISHNAMOORTHI,
Secretary, Legislative Assembly.